

Accordingly, the Court **ACCEPTS** the Magistrate Judge's R&R and, for the reasons set forth therein, it is **ORDERED** that:

1. Defendants' 12(b)(1) motion to dismiss (Dkt. No. 94) is **GRANTED IN PART** as to Watts Guerra LLP and **DENIED IN PART** as to all other defendants.
2. Defendant Watts Guerra, LLC's 12(b)(2) motion to dismiss (Dkt. No. 96) is **DENIED**.
3. Defendants' 12(b)(6) motion to dismiss (Dkt. No. 95) is **DENIED AS MOOT** as to Watts Guerra, LLP and **DENIED** as to all other defendants.

It is so **ORDERED**.

SIGNED this 18 day of June, 2024.



ORLANDO L. GARCIA
United States District Judge